

# HOUSE BILL No. 5014

August 13, 2003, Introduced by Reps. O'Neil, Newell, Kooiman, Palmer, Garfield, Hummel, Sheen, Milosch, Hoogendyk, Ward, Condino, Farrah, Huizenga, Hune and Richardville and referred to the Committee on Tax Policy.

A bill to amend 1895 PA 215, entitled  
 "The fourth class city act,"  
 by amending section 1 of chapter XXXI (MCL 111.1).

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1 CHAPTER XXXI

2 Sec. 11. (1) ~~Each supervisor, shall, where the~~ **If** taxes  
 3 are levied and collected on 1 tax roll, at the time of levying  
 4 state and county taxes in ~~his~~ **a** ward for the year, **each**  
 5 **supervisor shall** levy in the same roll upon all the taxable  
 6 property in the ward ~~—~~ the amounts certified to him **or her** by  
 7 the clerk of the board of supervisors as provided in section 9 of  
 8 this chapter, to be raised for city, school, and library  
 9 purposes. ~~placing~~

10 (2) **The supervisor shall place** the city taxes in 1 column  
 11 ~~—~~ and the school, library, and schoolhouse taxes in another

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1 column. ~~and he~~

2       **(3) The supervisor** shall also levy ~~in the same roll~~ ~~upon the lands, property, and persons chargeable therewith,~~ all  
 3 special assessments and sums reported ~~to him~~ by the city clerk  
 4 ~~as provided in section 10 of this chapter~~ or in chapter  
 5 30 of this act ~~for assessment or re-assessment~~  
 6 **reassessment**, in street districts, main or special sewer  
 7 districts, or for other special assessments. ~~placing~~ **The**  
 8 **supervisor shall place** all ~~such~~ special assessments in separate  
 9 columns ~~and shall place the state and county taxes in other~~  
 10 columns. ~~Provided, That where~~

12       **(4) Before January 1, 2005, if** the council has decided to  
 13 have the taxes levied and collected in 2 installments, each  
 14 supervisor shall ~~in the month of June in each year,~~ levy in  
 15 the July roll upon all taxable property in the ward, the amounts  
 16 certified ~~to him~~ by the city clerk to be raised for city taxes,  
 17 and special assessments, and ~~he~~ shall ~~at the time fixed in~~  
 18 ~~the general tax law,~~ levy in the December roll ~~all sums~~ **the**  
 19 **amounts** to be raised for school, library, and schoolhouse taxes.  
 20 ~~and all such~~

21       **(5) All taxes as were levied under subsection (4) that are**  
 22 not paid on the fifteenth day of November ~~next~~ following the  
 23 levy of ~~such~~ **the** city taxes ~~and special assessments,~~  
 24 together with interest ~~thereon,~~ from July ~~first~~ 1 to December  
 25 ~~first, at 10 per cent~~ **1 at 10%** per annum, ~~placing said~~ **shall**  
 26 **be placed on the December roll with the** interest in a separate  
 27 column headed "Penalty". ~~and said penalty shall, thereafter~~

1 **The penalty shall** be treated in all respects as an item of  
2 taxes. ~~Such item of taxes,~~ **Each tax** and each special  
3 assessment shall be entered in a separate column in ~~such rolls~~  
4 **the roll**, and the total taxes shall be entered in the last column  
5 of ~~said~~ **the** roll.

6 Enacting section 1. This amendatory act does not take  
7 effect unless Senate Bill No. \_\_\_\_\_ or House Bill No. 5010  
8 (request no. 02479'03) of the 92nd Legislature is enacted into  
9 law.